

**EXHIBIT B**

**EVIDENCE OF PARTIAL TRANSFER OF CLAIM**

TO: CLERK, UNITED STATES BANKRUPTCY COURT, SOUTHERN DISTRICT OF NEW YORK

AND TO: LEHMAN BROTHERS SPECIAL FINANCING INC.

JPMORGAN CHASE BANK, N.A. ("Seller"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned to SOLUS RECOVERY FUND II MASTER LP, having offices located at 410 Park Avenue, 11th Floor, New York, New York, 10022 ("Buyer"), all right, title and interest in and to the claims of Seller against Lehman Commercial Paper Inc. in the amount of \$7,507,025.38, docketed as Claim No. 22219 (the "Claim") in the case entitled *In re Lehman Brothers Holdings Inc., et al.*, Chapter 11 Case No. 08-13555 (Jointly Administered) (JMP), pending in the United States Bankruptcy Court, Southern District of New York.

Seller hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this transfer and sale of the Claim as an unconditional sale and assignment and Buyer herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect to the Claim to Buyer.

IN WITNESS WHEREOF, dated as set forth below.

**JPMORGAN CHASE BANK, N.A.**  
Name of Transferor/Seller

By: \_\_\_\_\_  
Name: Andrew C. Faherty  
Title: Authorized Signatory  
Date: 4/25/12

**SOLUS RECOVERY FUND II MASTER LP**  
Name of Transferee/Buyer

By: Solus Alternative Asset Management LP  
Its Investment Advisor

By: G.Y.  
Name: Gordon Yeager  
Title: Chief Risk Officer &  
Date: 4/25/12 Chief Operations Officer